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In re: : UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

SHAPES/ARCH HOLDINGS L.L.C., et : CHAPTER 11

al. : CASE NO. 08-14631 (GMB)

Debtors. : (Jointly Administered)

: Hearing Date: July 28, 2008 at 10:00 a.m.

**NOTICE OF THE DEBTORS' OBJECTION TO PROOF
OF CLAIM OF NEW JERSEY DIVISION OF TAXATION**

The above captioned Debtors and Debtors-in-Possession, by and through their undersigned counsel, have filed an objection pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure to expunge the proof of claim filed by the New Jersey Division of Taxation (the "Objection").

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to grant the relief requested by the Movant, or if you want the Court to consider your views on the Motion, then on or before July 21, 2008 you or your attorney must:

File with the Court an answer explaining your position at: Clerk, U.S. Bankruptcy Court, U.S. Post Office & Courthouse Building, 401 Market Street, 2nd Floor, P.O. Box 2067 Camden,

NJ 08101-2067. If you mail your response to the Court for filing, you must mail it early enough so the Court will receive it on or before the date stated above.

You **must** also mail a copy to:

Jerrold N. Poslusny, Jr., Esquire, COZEN O'CONNOR, Liberty View, Suite 300, 457 Haddonfield Road, Cherry Hill, NJ 08002.

Attend a hearing scheduled to be held on July 28, 2008 at 10:00 a.m. in Courtroom 4C, United States Bankruptcy Court, Mitchell H. Cohen U.S. Courthouse, 400 Cooper Street, 4th Floor, Camden, NJ 08101.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Dated: June 20, 2008

COZEN O'CONNOR

By: /s/ Jerrold N. Poslusny, Jr.
Mark E. Felger
Jerrold N. Poslusny, Jr.

Attorneys for the Debtors